

HALL COUNTY BOARD OF EQUALIZATION MEETING SEPTEMBER 10, 2002

The Hall County Board of Equalization met September 10, 2002 in the county board meeting room, 121 South Pine, Grand Island, Nebraska.

Members present were Scott Arnold, Jim Eriksen, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Lonnie Logan. Also present was County Assessor Jan Pelland.

Arnold made a motion and Humiston seconded to go into a Board of Equalization Meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

TAX LIST CORRECTIONS – County Assessor Jan Pelland presented tax list corrections #2714 through #2726 and requested that the chair initial them. Jeffries made a motion and Jeffries seconded to authorize the chair to initial tax list corrections #2714 to #2726. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

EXEMPTION APPLICATION FOR CENTRAL NEBRASKA HUMANE SOCIETY – County Assessor Jan Pelland presented the exemption application for the Central Nebraska Humane Society 3554 West Stolley Park Road, Grand Island, Nebraska for Lot 9 and 10 Mary & Giesenhagen Second Subdivision. This property was purchased to be used for an animal shelter. Jan Pelland recommended to not approve the exemption application because the application does not meet use requirements at this time. She talked to Jill Hornaday and the organization has not moved into the building and they are only using the office space for board meetings and to interview employees and until they are located in the building she recommended denying the application. The County Board can accept or override her recommendation. The Humane Society wants to lease out 12,000 square feet of the building and if they do this it would be a partial exemption.

Jeffries stated that the Humane Society has a difficult time and if the board can help they should try. Eriksen questioned if they are a 501 3C non profit organization. Pelland stated that if they are not using the property for the shelter it should not be exempt. Discussion was held providing the shelter some tax relief.

Pelland stated that the Humane Society stated they may use 8,000 square feet and lease out the rest. Part of the reason the renovations have not started is because they need to have a fund drive for the renovations.

Jeffries made a motion Eriksen seconded to approve the exemption application on all of the building. When they lease out some of the space the board will address the exemption then. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

JEAN SEELY PROTEST ON 80 AC TRACT – The board received a letter from Jean Seely concerning a protest #710 that she filed with the Board of Equalization. This was on property that was sold as part of the proceedings for the settlement of an estate. She stated that at the formal hearing the County Board of Equalization stated they would use the appraisal amount and set the value at that amount. When she received the final decision the value was not changed and she filed a protest with TERC.

Jeffries stated that he recalled that this was discussed at the formal hearings, but it was not changed. He also questioned the property owned by David and Carol Voss and why the reduction was given on the house and not on the land too. Lancaster stated that this was discussed at the hearings but when the board took final action they missed making the changes. The board agreed but it was missed.

Pelland stated that the appraisal that was received was not complete according to the information she had in the card. Lancaster stated that the board will turn this over to the county attorney when the TERC case comes up they will address it then.

Jeffries made a motion and Hartman seconded to work with the County Attorney and come back with an opinion on this case as soon as possible. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

Discussion was held on the referees and they board needs to have impartial representation. Pelland stated that the board needs to follow through with the decisions from the formal hearings.

Jeffries made a motion and Arnold seconded to go out of the board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

Returned to regular session.

Marla J. Conley Hall County Clerk